

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Wabash County Schools (8050)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$3,013,489	\$3,542,897	\$3,578,850	19%	1%
	11300 High School	\$3,538,138	\$4,157,632	\$4,114,472	16%	-1%
	11350 Honors Diploma Award	\$0	\$24,794	\$2,025	n/a	-92%
	12100 Gifted and Talented	\$67,917	\$61,206	\$83,377	23%	36%
	12210 Mild Mental Handicap	\$162,471	\$396,541	\$380,449	134%	-4%
	12220 Moderate Mental Handicap	\$17,276	\$222,413	\$208,410	> 500%	-6%
	12230 Mental Handicap	\$0	\$29,780	\$28,704	n/a	-4%
	12320 Multiple Handicap	\$0	\$11,907	\$11,653	n/a	-2%
	12330 Visual Impairment	\$0	\$0	\$35,296	n/a	n/a
	12410 Emotional Handicap - Full Time	\$0	\$20,116	\$31,462	n/a	56%
	12510 Communication Disorder	\$0	\$0	\$0	n/a	n/a
	12610 Learning Disability - Full Time	\$487,922	\$583,105	\$601,605	23%	3%
	12710 Equal Opportunity At Risk	\$96,979	\$112,576	\$115,255	19%	2%
	12810 Special Education Preschool	\$55,884	\$193,407	\$205,027	267%	6%
	12900 Other Special Programs	\$0	\$48,199	\$12,832	n/a	-73%
	13900 Other Adult/Continuing Ed Programs	\$1,682	\$651	\$450	-73%	-31%
	14100 Elementary	\$49,951	\$85,643	\$83,924	68%	-2%
	14200 Middle/Junior High	\$7,305	\$0	\$0	-100%	n/a
	14300 High School	\$99,992	\$76,733	\$76,437	-24%	0%
	16100 Remediation Testing	\$98,172	\$0	\$0	-100%	n/a
	16200 Preventive Remediation	\$0	\$85,717	\$77,096	n/a	-10%
	21520 Speech Pathology Services	\$2,090	\$4,327	\$2,710	30%	-37%
	22220 School Library	\$233,742	\$208,446	\$210,591	-10%	1%
	22230 Audiovisual	\$746	\$2,379	\$3,898	422%	64%
	22250 Computer Assisted Instruction Services	\$143,374	\$10,121	\$67,460	-53%	> 500%
	24100 Office of the Principal Services	\$681,838	\$844,150	\$873,298	28%	3%
	25820 Textbooks and Repairs	\$176,825	\$219,478	\$164,175	-7%	-25%
	25840 Other Textbook Rental Services	\$0	\$3,424	\$20,194	n/a	490%
	26497 Teachers Retirement Fund	\$330,146	\$415,711	\$683,023	107%	64%
	41100 Transfer Tuition	\$21,165	\$55,084	\$158,465	> 500%	188%
	41300 Area Vocational Schools	\$344,065	\$402,215	\$449,799	31%	12%
	41400 Joint Services and Supply	\$692,319	\$888,652	\$849,695	23%	-4%
	41900 Other	\$10,305	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$10,333,793	\$12,707,304	\$13,130,631	27%	3%
Student Instructional Support						
	21130 Social Work Services	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$212,516	\$273,626	\$278,410	31%	2%
	21230 Appraisal Services	\$3,961	\$15,744	\$16,794	324%	7%
	21290 Other Guidance Services	\$743	\$0	\$0	-100%	n/a

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	21340 Nurse Services	\$41,458	\$77,468	\$83,962	103%	8%
	21420 Psychological Testing	\$0	\$81,027	\$105,792	n/a	31%
	21610 Service Area Direction	\$0	\$67,009	\$89,434	n/a	33%
	21690 Other Special Education Administration	\$40,306	\$164,649	\$122,509	204%	-26%
	21790 Other Student Services	\$0	\$40,310	\$92,788	n/a	130%
	22110 Service Area Direction	\$52,483	\$68,801	\$56,569	8%	-18%
	22120 Instruction & Curriculum Development	\$30,535	\$57,845	\$61,192	100%	6%
	22130 Instructional Staff Training Services	\$0	\$1,501	\$897	n/a	-40%
	22190 Instructional Staff Training Services - Other	\$0	\$28,225	\$47,156	n/a	67%
	23110 Service Area Direction	\$25,545	\$31,206	\$31,743	24%	2%
	23190 Other Governing Body Services	\$0	\$13,831	\$2,225	n/a	-84%
	23210 Office of the Superintendent	\$112,700	\$121,639	\$126,941	13%	4%
	23220 Community Relations	\$0	\$1,000	\$0	n/a	-100%
	23290 Other Executive Administrative Services	\$79	\$1,258	\$2,193	> 500%	74%
	24900 Other Support Services - School Admin.	\$153,999	\$166,551	\$166,303	8%	0%
	26450 Health Services	\$720	\$240	\$160	-78%	-33%
	26700 Technology Coordinator	\$0	\$0	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$210,572	\$132,349	n/a	-37%
Student Instructional Support Total		\$675,044	\$1,422,501	\$1,417,417	110%	0%
Overhead and Operational						
	23150 Legal Services	\$6	\$11,078	\$12,439	> 500%	12%
	23160 Promotion Expenses	\$1,166	\$1,178	\$769	-34%	-35%
	23230 Staff Relations and Negotiations	\$556	\$0	\$0	-100%	n/a
	25110 Office of the Business Manager	\$82,115	\$105,090	\$107,444	31%	2%
	25210 Service Area Direction	\$21,871	\$31,374	\$33,463	53%	7%
	25230 Receiving and Disbursing Funds	\$13,367	\$16,551	\$18,130	36%	10%
	25291 Refund of Revenue	\$0	\$10,322	\$664	n/a	-94%
	25295 Bank Service Charge	\$700	\$2,970	\$2,939	320%	-1%
	25353 Skilled Craft Employees	\$0	\$0	\$0	n/a	n/a
	25360 Rent of Buildings & Equipment	\$35,879	\$23,487	\$20,000	-44%	-15%
	25410 Service Area Direction	\$13,738	\$50	\$0	-100%	-100%
	25420 Maintenance of Buildings	\$1,065,357	\$1,220,445	\$1,192,284	12%	-2%
	25430 Maintenance of Grounds	\$13,555	\$14,646	\$14,767	9%	1%
	25440 Maintenance of Equipment	\$148,010	\$306,816	\$389,280	163%	27%
	25460 Security Services	\$0	\$5,066	\$6,474	n/a	28%
	25470 Insurance (other than buses)	\$48,945	\$133,448	\$109,152	123%	-18%
	25490 Other Operating/Maintenance of Plant	\$4,540	\$6,750	\$0	-100%	-100%
	25510 Service Area Direction	\$35,880	\$27,124	\$39,273	9%	45%
	25520 Vehicle Operation	\$369,297	\$465,304	\$465,052	26%	0%
	25530 Monitoring Services	\$0	\$93,971	\$82,863	n/a	-12%

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	25540 Vehicle Servicing and Maintenance	\$206,468	\$266,904	\$272,337	32%	2%
	25550 Purchase of School Buses	\$135,681	\$93,305	\$101,004	-26%	8%
	25560 Insurance on Buses	\$23,189	\$25,207	\$25,111	8%	0%
	25580 Contracted Transportation Services	\$44,156	\$96,952	\$114,923	160%	19%
	25590 Other Pupil Transportation Services	\$13,716	\$14,885	\$15,082	10%	1%
	25591 Bus Driver Training	\$2,127	\$2,971	\$4,052	90%	36%
	25610 Service Area Direction	\$8,912	\$10,437	\$11,833	33%	13%
	25620 Food Preparation and Dispensing	\$292,857	\$293,756	\$302,382	3%	3%
	25640 Food Purchases	\$290,454	\$369,854	\$344,111	18%	-7%
	25690 Other Food Services	\$27,098	\$25,495	\$22,983	-15%	-10%
	25920 Ditch Assessments	\$73	\$49	\$56	-23%	14%
	26200 Planning, Research, Develop., & Evaluation	\$1,040	\$0	\$0	-100%	n/a
	26300 Information Services	\$636	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$1,800	\$1,801	\$1,801	0%	0%
	33000 Civic Services	\$400	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$52,235	\$119,618	\$131,521	152%	10%
	39900 Other Community Services	\$4,900	\$12,000	\$8,200	67%	-32%
	49200 Scholarships	\$500	\$500	\$500	0%	0%
Overhead and Operational Total		\$2,961,223	\$3,809,404	\$3,850,889	30%	1%
Nonoperational						
	25320 Land Acquisition and Development	\$0	\$144,463	\$12,316	n/a	-91%
	25330 Professional Services	\$270	\$8,930	\$28,845	> 500%	223%
	25350 Building Acquisition/Construction/Improvement	\$378,790	\$413,849	\$754,341	99%	82%
	25351 Building Acquisition/Construction/Improvement	\$0	\$0	\$0	n/a	n/a
	25352 Energy Savings Contracts	\$0	\$218,494	\$218,623	n/a	0%
	25355 Sports Facilities	\$0	\$167,222	\$167,253	n/a	0%
	25380 Purchase of Mobile or Fixed Equipment	\$258,944	\$707,460	\$448,471	73%	-37%
	25390 Other Facilities Acquisition & Construction	\$3,357	\$36,935	\$26,125	> 500%	-29%
	51500 Bond Anticipation Loans, PRINCIPAL OF DEBT	\$0	\$84,573	\$0	n/a	-100%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$345,105	\$352,666	n/a	2%
	53100 Buildings, LEASE RENTAL	\$1,060,730	\$1,082,790	\$1,083,405	2%	0%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$13,455	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$167,452	\$96,750	\$99,813	-40%	3%
	54300 Civic Aid Bond Obligations, ADVANCEMENTS & OBL	\$0	\$51,945	\$51,341	n/a	-1%
	59200 Bond Bank Fee	\$0	\$0	\$0	n/a	n/a
Nonoperational Total		\$1,882,998	\$3,358,516	\$3,243,198	72%	-3%
prorated						
	26491 PERF	\$194,468	\$158,846	\$271,997	40%	71%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	26492 Social Security	\$769,526	\$961,759	\$971,051	26%	1%
	26493 Workmen's Compensation	\$26,456	\$46,002	\$26,373	0%	-43%
	26494 Group Insurance	\$805,803	\$1,872,907	\$2,047,233	154%	9%
	26496 Unemployment Compensation	\$777	\$7,952	\$14,694	> 500%	85%
	26498 Severance/Early Retirement Pay	\$0	\$226,150	\$235,531	n/a	4%
prorated Total		\$1,797,030	\$3,273,616	\$3,566,880	98%	9%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$11,746,161	\$15,221,946	\$15,852,192	35%	4%	66.6%	62.0%	62.9%
Student Instructional Support	\$776,375	\$1,681,242	\$1,695,344	118%	1%	4.4%	6.8%	6.7%
Overhead and Operational	\$3,244,555	\$4,309,636	\$4,418,281	36%	3%	18.4%	17.5%	17.5%
Nonoperational	\$1,882,998	\$3,358,516	\$3,243,198	72%	-3%	10.7%	13.7%	12.9%
Grand Total	\$17,650,089	\$24,571,340	\$25,209,014	43%	3%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	70.9%	68.8%	69.6%